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CITY MARSHAL OF BUNICE, LOUISIANA
COMPILED FINANCIAL STATEMENTS
JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-10-01

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December 18, 2003

Grover Austin
Legislative Auditors Office
P.O. Box 94797
Baton Rouge LA 70804-9797

Re: City Marshal of Eunice, Louisiana

Dear Grover,

We missed the enclosed report of the City Marshal of Eunice, Louisiana's compiled financial statement for the following two reasons.

1. We included a footnote for On-Behalf Payments of Salaries and Fringe Benefits. There will be a special election for this office next year with possibly a large number of candidates. This footnote will answer a commonly asked question, "How much does the Marshall make?"
2. We are deleting the independence line of the compilation report since we only performed bookkeeping for the Marshall. This is a result of discussions with our quality reviewer and reaching the conclusion that we are independent.

Please call if you have any questions.

Sincerely,



Shirley Vign, Jr.

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Mickey Guillory
Eunice City Marshall
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Accountant's Compilation Report

We have compiled the accompanying combined balance sheet of The City Marshal of Eunice, Louisiana as of June 30, 2003 and the related statements of Revenues, Expenditures and Changes in Fund Balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.



Vigg & Tullague, CPAs
August 8, 2003

CITY MARSHAL OF EUNICE, LOUISIANA
 Combined Balance Sheet-All Fund Types
 and Account Groups
 June 30, 2003

	Governmental Fund Type (General Fund)	Account Group General Fixed Assets	Total (Memorandum) Only
ASSETS			
Assets:			
Cash	\$ 5,294	\$ -	\$ 5,294
Savings	88,889	-	88,889
Furniture and Equipment	-	21,135	21,135
Total Assets	<u>\$ 94,183</u>	<u>\$ 21,135</u>	<u>\$ 115,318</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	\$ 375	\$ -	\$ 375
Accrued Liabilities	512	-	512
Total Liabilities	<u>887</u>	<u>-</u>	<u>887</u>
Fund Equity:			
Investment in General Fixed Assets	-	21,135	21,135
Fund Balance-Unreserved	93,296	-	93,296
Total Fund Equity	<u>93,296</u>	<u>21,135</u>	<u>114,431</u>
Total Liabilities and Fund Equity	<u>\$ 94,183</u>	<u>\$ 21,135</u>	<u>\$ 115,318</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY MARSHAL OF ELWICK, LOUISIANA
Statement of Revenues, Expenditures and Changes
in Fund Balance
Governmental Fund Type-General Fund
For the Year Ended June 30, 2021

<u>Revenues:</u>	
Fees Earned	\$ 31,811
Reimbursed Expenses	1,900
Interest	1,140
Miscellaneous	<u>730</u>
Total Revenues	<u>45,581</u>
<u>Expenditures:</u>	
Salaries	31,693
Contractual Services:	
Professional Fees	12,595
Material and Supplies	2,888
Capital Outlay	12,558
Other:	
Dues, Travel, Conventions, and Training	323
Miscellaneous	1,494
Payroll Taxes	<u>2,388</u>
Total Expenditures	<u>63,639</u>
Excess of Revenues over Expenditures	(20,488)
Fund Balance-Beginning of Year	<u>113,764</u>
Fund Balance-End of Year	<u>\$ 93,276</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY MARSHAL OF ELNICE, LOUISIANA
Statement of Revenues, Expenditures and Changes
in Fund Balance-Budget and Actual
Governmental Fund Type-General Fund
For the Year Ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Fees Earned	\$ 24,000	\$ 23,811	\$ (189)
Reimbursed Expenses	5,500	5,500	-
Interest Income:	2,300	3,140	840
Miscellaneous	700	720	20
Total Revenues	<u>42,500</u>	<u>43,171</u>	<u>671</u>
Expenditures:			
Salaries	32,000	31,683	317
Contractual Services:			
Professional Fees	12,500	12,585	(85)
Material and Supplies	2,400	2,588	(188)
Capital Outlay	12,500	12,558	(58)
Other:			
Dues, Travel, Conventions, and Training	300	323	(23)
Miscellaneous	1,450	1,494	(44)
Payroll Taxes	2,500	2,388	112
Total Expenditures	<u>60,650</u>	<u>60,629</u>	<u>21</u>
Excess of Revenues over Expenditures	(21,150)	(20,468)	682
Fund Balance-Beginning of Year	<u>113,850</u>	<u>113,368</u>	<u>482</u>
Fund Balance-End of Year	<u>\$ 92,700</u>	<u>\$ 92,900</u>	<u>\$ 200</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY MARSHAL OF EUNICE, LOUISIANA
Notes to Financial Statements
June 30, 2003

Introduction

The office of City Marshal was created as a part of The City Court of Eunice, Louisiana by RS 13:189(c) as amended by Act 1878 number 368-1. Funding is received from the Eunice City Court generated from fines paid by violators for offenses processed through the Eunice City Court. The Eunice City Marshal also receives funding from the District Attorneys office for Bailiff fees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the City Marshal of Eunice, Louisiana have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Marshal includes all funds, account groups, or assets, that are within the oversight responsibility of the Marshal. The Marshal is fiscally dependent on The City of Eunice for office space, utilities and other expenses. The substance of the relationship is that the City of Eunice has approval authority over the Marshal's capital budget. Therefore, The City Marshal is a component unit of The City of Eunice.

C. Fund Accounting

The accounts of the City Marshal are organized on the basis of funds and account groups, each of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, however, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources. The funds presented in the financial statements are described as follows:

CITY MARSHAL OF EUNICE, LOUISIANA

Notes to Financial Statements

June 30, 2003

General Fund

The general fund is the general operating fund of the City Marshal of Eunice, Louisiana. It is used to account for all financial resources except those required to be accounted for in other funds.

D. Fixed assets of Governmental Funds are recorded as expenditures at the time they are purchased and capitalized in the general fixed assets account group, rather than in the General Fund. No depreciation had been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with measurement of financial position and does not involve measurement of results of operations.

E. Governmental funds, utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

F. Budgetary Accounting

The proposed budget for the year ended June 30, 2003 was made available for public inspection on June 21, 2003. The proposed budget was prepared on the modified accrual basis of accounting. The budget is legally adopted and amended, as necessary, by the Marshal. At fiscal close, all appropriations lapse. All changes in the budget must be approved by the City Marshal.

G. Compensated Absence

Full time employees are allowed two weeks vacation per year. Any vacation time not taken may be carried over to the next fiscal year. At June 30, 2003, accrued compensated absence totaled \$912 and is included in Accrued Liabilities.

H. Total Column on Balance Sheet - Overview

The total column on the balance sheet is captioned, Memorandum only, to indicate that it is presented to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles.

CITY MARSHAL OF EUNICE, LOUISIANA
Notes to Financial Statements
June 30, 2002

NOTE 2 - CASH

Cash includes amounts in demand deposits. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments purchased with original maturities of 90 days or less.

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	Furniture and Equipment	Vehicles	Total
Balance, Beginning	\$ 8,597	\$ -	\$ 8,597
Additions	-	13,558	13,558
Deletions	-	-	-
Balance, Ended	<u>\$ 8,597</u>	<u>\$ 13,558</u>	<u>\$ 22,155</u>

The land and building in which the City Marshal operates is owned by the City of Eunice.

NOTE 4 - ESTIMATES

The preparation of financial statements in conformity with United States generally accepted accounting principles requires the Marshal to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 5 - OTHER SUPPORT / CONCENTRATION OF RISK

The City Marshal receives other support from the City of Eunice. In addition to office space, the City of Eunice provides utilities, janitorial, telephone, payroll support and other expenditures. All court cases arise within Ward 6 of St. Landry Parish, Louisiana.

NOTE 6 - ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The Eunice City Marshal receives salaries (including benefits) directly from the following entities. These amounts are not recorded in these financial statements.

St. Landry Parish Police Jury	\$ 8,880
City of Eunice	12,523
Eunice City Court Civil Fund	8,358
State of Louisiana	<u>3,689</u>
	<u>\$ 33,450</u>